



Instituto Internacional de Custos
Instituto Internacional de Custos
Institut International de Coûts
International Institute of Costs



American
Accounting
Association

Thought Leaders in
Accounting

CALL FOR SUBMISSIONS
Lyon, France, June 22st-23rd, 2017

**15th CONFERENCE of INTERNATIONAL INSTITUTE OF COSTS
&
4th TRANSATLANTIC CONFERENCE of
ACCOUNTING, AUDITING, FINANCIAL CONTROL AND COST CONTROL
TOWARDS MORE SOCIALLY RESPONSIBLE PRACTICES IN ACCOUNTING,
AUDITING AND CONTROL**



Association
Francophone de Comptabilité

le cnam
Rhône-Alpes



le cnam

école management & société
INTEC et chaires CCG & CFA

CALL FOR SUBMISSIONS

Paper submissions addressing new trends in teaching, research, and innovations in each of the seven main themes below are encouraged.

1) Audit, control and prevention of business difficulties: a forensic accounting?

The ability of audit, control and accounting to prevent business difficulties and detect risks of organizations (both large and small) need additional study. How can accounting and control practices (including risk management) play a better role in corporate social responsibility?

2) Cost control, accounting and the public sector

All over the world the public sector is facing shrinking financial resources. How can cost control and accounting help this sector without having to raise taxes or reduce the level of necessary services, approaches that have been more or less rejected by citizens?

3) Strategic cost control and prosperity

Small and large organizations are trying to reduce their costs to survive in the current financial crisis and return to prosperity. This theme embraces strategic cost management, including looking for alternative ways to improve and integrate cost control systems within the financial control system.

4) Green accounting and auditing

The diversity of national accounting models may hinder the international growth of major companies and direct foreign investment, hence the aim for international accounting harmonization, particularly in the field of the environment and green business. What role should accounting and auditing standards play in this connection? Does being green offer a financial return in general and, in particular, the energy sector?

5) Is there such a thing as cooperative audit and cost control?

Financial scandals often result in the reform of accounting laws, both in developed and developing economies; however, they often do not work properly. Given the growing need for financial security, the role of audit committees and cost controllers is likely to remain more and more critical. How should auditors and controllers cooperate to manage the conflict between efficiency and ethics? Is such cooperation possible?

6) New trends in accounting research, teaching and education

Accounting, audit and control are facing new demands from both shareholders and stakeholders to better take into account intangible aspects, human potential and green business issues. What are the consequences of such an evolution in the manner of doing research in accounting and for accounting education?

7) Accounting and control history

Understanding the current evolution of accounting and its ability to better serve citizenship may be helped by retrospective studies on its history. Papers focused on accounting history are therefore welcome.

TYPES OF SUBMISSIONS

Research papers

The call for submissions is open to all academics and practitioners who have carried out research on the specific themes proposed or, more generally, in the cost and financial control discipline. All submissions will be subject to international peer-review.

Preparation of theses

Workshops are provided for PhD or DBA students preparing a dissertation in accounting, financial control, cost control, or auditing. These workshops provide students with the opportunity to present their research, discuss methodological options, and examine empirical validation methods with senior faculty.

Papers may be submitted in English, French, Portuguese, or Spanish. These are the working languages of one of the following organizations: Instituto Internacional de Costos (IIC - International Institute of Costs), Management Accounting Section of the American Accounting Association (AAA) or the Institut de Socio-Économie des Entreprises et des Organisations (ISEOR – Socio-Economic Institute of Enterprises and Organizations).

SUBMISSION PROCEDURES

- 1 - The date of your intention to communicate is to be made before December 20th, 2016 (3000 characters inclusive spaces)
- 2 - The deadline to return the complete text is January 31st, 2017 (40 000 characters inclusive spaces)
- 3 - No participant can submit (or be a co-author) more than 3 documents
- 4- Every submitted paper will be the object of an acknowledgement of receipt by e-mail, containing the reminder of the standards to be respected (cf in particular 40 000 characters, included spaces)
- 5 - The title page has to include the name (s), the memberships, the title, the mailing address, the telephone numbers with the codes or zone country, the fax number (if possible) as well as the e-mail address of each of the authors

6 - At least one of the authors has to certify his(her,its) commitment to attend the conference. In case of failure (absence or actual non-payment of the registration), the communication will be removed from the definitive program and the acts of the colloquium

7 - The references must be included at the end of the text

SCHEDULE

- 20 December 2016: Notification of submission
- 31 January 2017: Deadline for submissions
- 20 March 2017: Notification to authors
- 10 May 2017: Deadline for final version

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